

**CHAPTER NO. 823**

**SENATE BILL NO. 360**

**By Curtis S. Person, Jr., J. Ford, Kyle**

**Substituted for: House Bill No. 1330**

**By Lois DeBerry**

AN ACT to amend Tennessee Code Annotated, Title 67, relative to taxation.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:


SECTION 1. Tennessee Code Annotated, Section 67-5-1505, is amended by adding the following language as a new, appropriately designated subsection:

( ) The administrative judge or hearing examiner shall receive and consider all admissible evidence, as defined in § 4-5-313, presented in a hearing and shall conduct the hearing in an informal manner. Any hearings resulting from appeals taken from the decision by an administrative judge or hearing officer to the assessment appeals commission or the state board of equalization shall be conducted in the same manner with all admissible evidence, as defined in § 4-5-313, considered. All hearings conducted on behalf of, or before the state board of equalization, shall be conducted in such a manner that gives deference to the position of neither the taxpayer nor the assessor but treats both parties in an objective manner. Nothing in this act shall be construed as affecting the burden of proof in property tax appeals or other contested cases as otherwise provided by law.

SECTION 2. This act shall take effect July 1, 2006, the public welfare requiring it.

May 23, 2006

  
JOHN S. WILDER  
SPEAKER OF THE SENATE

  
JIMMY NAIFEH, SPEAKER  
HOUSE OF REPRESENTATIVES

APPROVED this 2nd day of June 2006

  
PHIL BREDESEN, GOVERNOR